



To: City Auditors/Town Accountants
From: Gerard D. Perry, Director of Accounts
Date: August, 2007

The FY2007 [Schedule A](#) includes:

- downloading instructions;
- Schedule A program;
- form KAR-1 (on program);
- the Compensation and Benefits Survey (on program);
- a copy of our Guidelines and Reference Material for Preparing Schedule A;
- a Reconciliation of Cash Receipts to Revenues and Cash Disbursements to Expenditures for Statutory communities.

Only the downloaded program format will be accepted. Any problems in completing the Schedule A should be discussed with your Bureau of Accounts field representative.

The FY2007 form is the same as in FY2006. Please refer to pages 2 and 3 of the Schedule A Guidelines and Reference Material for FY2007 instructions, especially regarding proper entry of health care expenses for communities with a self-insured health care trust fund.

The FY2007 Schedule A due date is October 31, 2007.

Massachusetts General Laws provide for the withholding of local aid payments to cities and towns that do not submit a Schedule A to the Bureau timely. Further, these local aid payments if not made before the close of the State's accounts payable period may revert to the Commonwealth's General Fund. The Department of Revenue intends to continue this policy of withholding March 31st and June 30th aid payments pursuant to these provisions for failure to file Schedule A.

When the Schedule A has been completed, you may either:

- Save the completed program to a diskette and submit it with a signed Part 12 only and reconciliation page if applicable to your Bureau of Accounts field representative; or
- E-Mail the program to DATABANK@dor.state.ma.us indicating on the subject line your community's name and "Schedule A FY2007". Do not forward a diskette. The information in Part 12 (except for signature) must be completed. The Bureau will consider this your official electronic signature. Separately forward to your Bureau of Accounts field representative the reconciliation page if applicable. Only E-Mail the Schedule A to this address if it is being officially submitted.

If you have any questions, please contact your Bureau of Accounts field representative.